



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-148500-12]

RIN 1545-BL36

Shared Responsibility Payment for Not Maintaining Minimum Essential Coverage; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing (REG-148500-12) that was published in the **Federal Register** on Friday, February 1, 2013 (78 FR 7314). The proposed regulations relate to the requirement to maintain minimum essential coverage enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, as amended by the TRICARE Affirmation Act and Public Law 111-173. These proposed regulations provide guidance on the liability for the shared responsibility payment for not maintaining minimum essential coverage.

FOR FURTHER INFORMATION CONTACT: Sue-Jean Kim or John B. Lovelace, (202) 622-4960 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing (REG-148500-12) that is the subject of these corrections are under Section 5000A of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-148500-12) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-148500-12), that was the subject of FR Doc. 2013-02141, is corrected as follows:

1. On page 7316, in the preamble, column 1, under the paragraph heading “Exempt Individuals”, line 7 of the third full paragraph, the language “consultation with the Secretary of ” is corrected to read “consultation with the Secretary of the”.
2. On page 7316, in the preamble, column 3, under the paragraph heading “Computation of Shared Responsibility Payment”, lines 5 and 6 from the top of the column, the language “the following amounts: (1) The flat dollar amount, or (2) the percentage of” is corrected to read “the following amounts: (1) the flat dollar amount, or (2) the percentage of”.

3. On page 7316, in the preamble, column 3, under the paragraph heading “Minimum Essential Coverage”, lines 3 through 32 of the third and fourth full paragraph of the column, the language “following: (1) Coverage under a specified government sponsored program, (2) coverage under an eligible employer-sponsored plan, (3) coverage under a health plan offered in the individual market within a State, (4) coverage under a grandfathered health plan, and (5) other health benefits coverage that the Secretary of Health and Human Services, in coordination with the Secretary, recognizes for purposes of section 5000A(f).

Under section 5000A(f)(1)(A), specified government sponsored programs include the following: (1) The Medicare program under part A of title XVIII of the Social Security Act, (2) the Medicaid program under title XIX of the Social Security Act, (3) the Children’s Health Insurance Program (CHIP) under title XXI of the Social Security Act, (4) medical coverage under chapter 55 of title 10, United States Code, including the TRICARE program, (5) veterans health care programs under chapter 17 or 18 of title 38, as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary of Treasury, (6) a health plan” is corrected to read “following: (1) coverage under a specified government sponsored program; (2) coverage under an eligible employer-sponsored plan; (3) coverage under a health plan offered in the individual market within a State; (4) coverage under a grandfathered health plan; and (5) other health benefits coverage that the

Secretary of Health and Human Services, in coordination with the Secretary, recognizes for purposes of section 5000A(f).

Under section 5000A(f)(1)(A), specified government sponsored programs include the following: (1) the Medicare program under part A of title XVIII of the Social Security Act; (2) the Medicaid program under title XIX of the Social Security Act; (3) the Children's Health Insurance Program (CHIP) under title XXI of the Social Security Act; (4) medical coverage under chapter 55 of title 10, United States Code, including the TRICARE program; (5) veterans health care programs under chapter 17 or 18 of title 38, as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary of Treasury; (6) a health plan".

4. On page 7317, in the preamble, column 1, under the paragraph heading "Minimum Essential Coverage", line 1 from the top of the column, the language "to Peace Corps volunteers, and (7) the" is corrected to read "to Peace Corps volunteers; and (7) the".

5. On page 7317, in the preamble, column 2, under the paragraph heading "Minimum Essential Coverage", line 6 of the first full paragraph of the column, the language "possession for the month or (2) if the" is corrected to read "possession for the month, or (2) if the".

6. On page 7318, in the preamble, column 2, under the paragraph heading "i. In General", lines 6 through 10 of the first full paragraph of the column, the language "either of the following: (1) A governmental plan (within the meaning of section 2791(d)(8) of the Public Health Service Act (PHSA) (42

U.S.C. 300gg-91(d)(8)) or (2) any other plan or” is corrected to read “either of the following: (1) a governmental plan (within the meaning of section 2791(d)(8) of the Public Health Service Act (PHSA) (42 U.S.C. 300gg-91(d)(8)), or (2) any other plan or”.

7. On page 7321, in the preamble, column 1, under the paragraph heading “B. Credit Allowable Under Section 36B”, lines 9 through 14 of the second full paragraph of the column, the language “The monthly premiums for the month for one or more qualified health plans in which the taxpayers or a member of the taxpayers family (coverage family) is enrolled through the Exchange serving the rating area where they reside” is corrected to read “the monthly premiums for the month for one or more qualified health plans in which the taxpayers or a member of the taxpayers family (coverage family) is enrolled through the Exchange serving the rating area where they reside,”.

8. On page 7321, in the preamble, column 2, under the paragraph heading “f. Household Income Below Return Filing Threshold”, line 9 of the second full paragraph of the column, the language “as a dependent also is exempt as well” is corrected to “as a dependent also is exempt”.

§ 1.5000A-1 [Corrected]

9. On page 7325, column 1, paragraph (d)(4), the language “Rating area. Rating area has the same meaning as in §1.38B-1(n).” is corrected to read “Rating area. Rating area has the same meaning as in §1.36B-1(n).”.

§ 1.5000A-2 [Corrected]

10. On page 7325, column 2, line 4 of paragraph (b)(7), the language “of the National Defense authorization” is corrected to read “of the National Defense Authorization”.

11. On page 7325, column 3, line 7 of paragraph (c)(1), the language “by an employer to the employee, which” is corrected to read “by an employer to the employee that”.

§ 1.5000A-3 [Corrected]

12. On page 7326, column 3, line 8 of paragraph (e)(3)(ii)(A), the language “(whether though salary reduction or” is corrected to read “(whether through salary reduction or”.

13. On page 7327, column 3, line 9 of paragraph (e)(4)(ii)(B)(1), the language “plan though the Exchange) that would” is corrected to read “plan through the Exchange) that would”.

14. On page 7328, column 2, line 16 of paragraph (e)(4)(iii) Example 2.(ii), the language “\$2,600. Under paragraph (f)(2) of this section,” is corrected to read “\$2,600. Under paragraph (e)(1) of this section,”.

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